

## Lower Frederick Township Profit & Loss Budget vs. Actual - General Fund

January 1 through May 28, 2019

	Jan 1 - May 28, 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300.00 · Taxes</b>				
300.11 · Escrow	-583.35	0.00	-583.35	100.0%
301.10 · Real Estate Tax-Current	369,430.00	495,781.00	-126,351.00	74.5%
301.20 · Real Estate Taxes-Prior Year	8,847.40	0.00	8,847.40	100.0%
301.40 · Real Estate Taxes Delinquent	2,789.33	6,500.00	-3,710.67	42.9%
301.700 · Real Estate - Fire Protection	53,125.48	71,200.00	-18,074.52	74.6%
301.800 · Real Estate - Ambulance	40,393.18	52,740.00	-12,346.82	76.6%
310.10 · Real Estate Transfer Tax	46,696.02	71,000.00	-24,303.98	65.8%
310.21 · Earned Income Tax	383,052.08	798,250.00	-415,197.92	48.0%
<b>Total 300.00 · Taxes</b>	<b>903,750.14</b>	<b>1,495,471.00</b>	<b>-591,720.86</b>	<b>60.4%</b>
<b>320.00 · Licenses and Permits</b>				
321.80 · Comcast	20,311.45	42,000.00	-21,688.55	48.4%
321.82 · Verizon Franchise Fee	28,798.15	60,000.00	-31,201.85	48.0%
<b>Total 320.00 · Licenses and Permits</b>	<b>49,109.60</b>	<b>102,000.00</b>	<b>-52,890.40</b>	<b>48.1%</b>
<b>322.00 · Non Business Licenses &amp; Permits</b>				
322.50 · Street Opening Permit	1,150.00	500.00	650.00	230.0%
<b>Total 322.00 · Non Business Licenses &amp; Permits</b>	<b>1,150.00</b>	<b>500.00</b>	<b>650.00</b>	<b>230.0%</b>
<b>330.00 · Fines and Forfeits</b>				
331.11 · State Police Fines	0.00	2,000.00	-2,000.00	0.0%
331.12 · Fines from Magistrate	411.57	2,750.00	-2,338.43	15.0%
331.13 · Local Fines	40.00	150.00	-110.00	26.7%
<b>Total 330.00 · Fines and Forfeits</b>	<b>451.57</b>	<b>4,900.00</b>	<b>-4,448.43</b>	<b>9.2%</b>
<b>340.00 · Interest Income</b>				
	8,269.93	12,000.00	-3,730.07	68.9%
<b>350.00 · Intergovernmental Revenue</b>				
354.03 · Highways & Streets	1,474.00	0.00	1,474.00	100.0%
355.01 · Public Utility	0.00	1,600.00	-1,600.00	0.0%
355.06 · Police Pension	0.00	28,500.00	-28,500.00	0.0%
355.08 · Alcoholic Beverage License	0.00	800.00	-800.00	0.0%
355.09 · recycling	3,520.60	0.00	3,520.60	100.0%
355.13 · Foreign Fire Ins.	0.00	32,000.00	-32,000.00	0.0%
<b>Total 350.00 · Intergovernmental Revenue</b>	<b>4,994.60</b>	<b>62,900.00</b>	<b>-57,905.40</b>	<b>7.9%</b>
<b>360.00 · Charges for Services</b>				
361.31 · Subdivision Fees	0.00	2,500.00	-2,500.00	0.0%
361.32 · Engineers Fee	8,268.00	0.00	8,268.00	100.0%
361.33 · lawyer fees	1,387.09	0.00	1,387.09	100.0%
361.34 · Hearing Fees	0.00	1,600.00	-1,600.00	0.0%
362.11 · Accident Report Copies	347.20	200.00	147.20	173.6%
362.40 · zoning permits	1,575.00	2,750.00	-1,175.00	57.3%
362.41 · Building Permits	12,951.77	40,000.00	-27,048.23	32.4%
362.42 · Registration	1,600.00	250.00	1,350.00	640.0%
362.43 · Protective Insp Fees-Plumbing	3,125.00	2,750.00	375.00	113.6%
362.44 · State Fees	166.50	300.00	-133.50	55.5%
362.45 · Use & Occupancy	1,925.00	2,250.00	-325.00	85.6%
362.46 · Grading Permits	1,206.75	5,000.00	-3,793.25	24.1%
362.47 · Electric permits	5,511.90	9,500.00	-3,988.10	58.0%
362.48 · Driveway permits	-25.00	2,000.00	-2,025.00	-1.3%
362.49 · Home occupation permits	30.00	175.00	-145.00	17.1%
362.50 · building permit applications	3,820.00	9,000.00	-5,180.00	42.4%
362.51 · Mechanical Permits	1,715.00	6,500.00	-4,785.00	26.4%
362.52 · stormwater permits	0.00	1,500.00	-1,500.00	0.0%
362.53 · Vendor Permit	0.00	100.00	-100.00	0.0%
367.40 · Park-Rentals	549.75	580.00	-30.25	94.8%
<b>Total 360.00 · Charges for Services</b>	<b>44,153.96</b>	<b>86,955.00</b>	<b>-42,801.04</b>	<b>50.8%</b>
<b>380.00 · Miscellaneous Revenue</b>				
380.01 · Miscellaneous Revenue	26.00	1,000.00	-974.00	2.6%
380.02 · Sale of Property	0.00	500.00	-500.00	0.0%
387.00 · Contributions from Private Sect	3,200.00	0.00	3,200.00	100.0%
<b>Total 380.00 · Miscellaneous Revenue</b>	<b>3,226.00</b>	<b>1,500.00</b>	<b>1,726.00</b>	<b>215.1%</b>
383.12 · Special Assessments Hydrants	7,831.58	0.00	7,831.58	100.0%
391.20 · Comp Loss of Gen Fixed Assets	3,615.00	0.00	3,615.00	100.0%
395.00 · Refund of Prior Year Expenditur	603.81	0.00	603.81	100.0%
<b>Total Income</b>	<b>1,027,156.19</b>	<b>1,766,226.00</b>	<b>-739,069.81</b>	<b>58.2%</b>

**Lower Frederick Township**  
**Profit & Loss Budget vs. Actual - General Fund**

January 1 through May 28, 2019

	Jan 1 - May 28, 19	Budget	\$ Over Budget	% of Budget
<b>Gross Profit</b>	1,027,156.19	1,766,226.00	-739,069.81	58.2%
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>401.00 · Executive (Manager)</b>				
401.460 · Manager Training	0.00	1,500.00	-1,500.00	0.0%
401.390 · Manager - Disability Insurance	9.10	1,292.00	-1,282.90	0.7%
401.360 · Manager - Health Insurance	-12.87	6,503.00	-6,515.87	-0.2%
401.300 · Manager Mileage	0.00	200.00	-200.00	0.0%
401.200 · Manager Supplies	866.40	3,000.00	-2,133.60	28.9%
401.120 · Manager Salary	24,541.04	78,970.00	-54,428.96	31.1%
483.010 · Manager Pension	343.85	9,840.00	-9,496.15	3.5%
485.010 · Manager, UC	909.95	910.00	-0.05	100.0%
486.010 · Manager SS	1,594.99	6,041.00	-4,446.01	26.4%
<b>Total 401.00 · Executive (Manager)</b>	28,252.46	108,256.00	-80,003.54	26.1%
<b>400.00 · General Government</b>				
400.11 · Supervisor's Salary	2,343.75	5,625.00	-3,281.25	41.7%
400.19 · Payroll Expenses	1,291.05	1,700.00	-408.95	75.9%
400.20 · Office Supplies	0.00	100.00	-100.00	0.0%
400.25 · Flowers and Gifts	0.00	100.00	-100.00	0.0%
400.30 · Miscellaneous Expense	0.00	275.00	-275.00	0.0%
<b>400.35 · Insurance</b>				
400.351 · Property and Equipment Ins	0.00	22,000.00	-22,000.00	0.0%
400.36 · Worker's Compensation Insurance	0.00	500.00	-500.00	0.0%
400.37 · Liability Insurance	0.00	28,500.00	-28,500.00	0.0%
400.38 · Vehicle Insurance	0.00	13,500.00	-13,500.00	0.0%
400.35 · Insurance - Other	830.00	1,750.00	-920.00	47.4%
<b>Total 400.35 · Insurance</b>	830.00	66,250.00	-65,420.00	1.3%
400.42 · Dues and Subscriptions	2,028.00	3,500.00	-1,472.00	57.9%
400.45 · Contracted Services	48,114.25	500.00	47,614.25	9,622.9%
400.46 · Conferences and Seminars	495.00	2,500.00	-2,005.00	19.8%
486.03 · SS	179.28	430.00	-250.72	41.7%
<b>Total 400.00 · General Government</b>	55,281.33	80,980.00	-25,698.67	68.3%
<b>402.31 · Professional Services auditors</b>	9,250.00	9,000.00	250.00	102.8%
<b>403.00 · Tax Collection</b>				
403.10 · Commission - Berkheimer	2,938.59	11,000.00	-8,061.41	26.7%
403.11 · Tax Collector Wages	19,185.11	26,000.00	-6,814.89	73.8%
403.20 · Supplies	769.40	1,000.00	-230.60	76.9%
403.30 · Other Services & Charges-PVSD	0.00	300.00	-300.00	0.0%
486.04 · SS	1,467.65	2,300.00	-832.35	63.8%
<b>Total 403.00 · Tax Collection</b>	24,360.75	40,600.00	-16,239.25	60.0%
<b>404.00 · Legal Fees</b>				
404.31 · Solicitor/Legal Fees	49,419.81	75,000.00	-25,580.19	65.9%
404.32 · Developers	3,064.05	0.00	3,064.05	100.0%
<b>Total 404.00 · Legal Fees</b>	52,483.86	75,000.00	-22,516.14	70.0%
<b>405.00 · Secretary/Clerk</b>				
405.14 · administrator	17,190.00	32,136.00	-14,946.00	53.5%
405.13 · Treasurer Wages	17,313.50	25,000.00	-7,686.50	69.3%
405.15 · Training	148.86	500.00	-351.14	29.8%
405.20 · Manager Supplies	102.99	0.00	102.99	100.0%
405.21 · WEB Site	193.41	1,500.00	-1,306.59	12.9%
405.22 · Operating Equipmnt, Office Tech	4,268.01	7,500.00	-3,231.99	56.9%
405.32 · Telephone	1,375.49	3,200.00	-1,824.51	43.0%
405.34 · Advertising - Newspaper	2,539.72	4,000.00	-1,460.28	63.5%
405.354 · Workers Comp	153.08	216.00	-62.92	70.9%
405.36 · Health Insurance	5,031.45	10,800.00	-5,768.55	46.6%
405.37 · Repairs	0.00	500.00	-500.00	0.0%
405.38 · rental	875.05	2,700.00	-1,824.95	32.4%
405.39 · Dis	393.78	768.00	-374.22	51.3%
486.05 · uc	455.00	1,365.00	-910.00	33.3%
486.05 · ss	1,315.03	4,371.00	-3,055.97	30.1%
<b>Total 405.00 · Secretary/Clerk</b>	51,355.37	94,556.00	-43,200.63	54.3%
<b>408.00 · Engineering Services</b>				
408.31 · Engineering Serv.-Township	31,178.75	60,000.00	-28,821.25	52.0%
408.32 · Engineering Serv.-Subdiv. Rev.	12,809.25	0.00	12,809.25	100.0%
408.33 · Engineering Serv.-Inspections	23.25	2,500.00	-2,476.75	0.9%

## Lower Frederick Township Profit & Loss Budget vs. Actual - General Fund

January 1 through May 28, 2019

	Jan 1 - May 28, 19	Budget	\$ Over Budget	% of Budget
<b>Total 408.00 · Engineering Services</b>	44,011.25	62,500.00	-18,488.75	70.4%
<b>409.00 · Building</b>				
409.12 · Building-Maintenance Wages	1,540.00	6,250.00	-4,710.00	24.6%
409.20 · Bldg Supplies, Paper Products	46.60	1,500.00	-1,453.40	3.1%
409.21 · Fire Alarm Sys - Maint & Repair	1,112.76	2,000.00	-887.24	55.6%
409.24 · Bldg Repairs & Maint.-Electrical	0.00	2,000.00	-2,000.00	0.0%
409.25 · Bldg Repairs & Maint.-Heating	415.00	2,500.00	-2,085.00	16.6%
409.27 · Plumbing	0.00	500.00	-500.00	0.0%
409.36 · Building Utilities	6,024.32	11,000.00	-4,975.68	54.8%
409.37 · Repair	1,946.57	6,500.00	-4,553.43	29.9%
409.45 · Bldg-Contracted Services	300.00	15,000.00	-14,700.00	2.0%
<b>Total 409.00 · Building</b>	11,385.25	47,250.00	-35,864.75	24.1%
<b>410.00 · Public Safety</b>				
410.08 · police legal	1,490.50	12,000.00	-10,509.50	12.4%
410.11 · Heart and Lung	0.00	1,500.00	-1,500.00	0.0%
410.12 · Salary of Chief/Superintendent	38,703.79	99,446.00	-60,742.21	38.9%
410.13 · Wages of Police Officers	93,126.05	298,818.00	-205,691.95	31.2%
410.15 · Overtime	0.00	4,000.00	-4,000.00	0.0%
410.20 · Office Supplies-Police	510.30	3,000.00	-2,489.70	17.0%
410.21 · Uniforms-Police	614.90	7,000.00	-6,385.10	8.8%
410.211 · Contractual Uniform Allowance	978.96	1,425.00	-446.04	68.7%
410.22 · Weapons-Police	1,452.22	4,000.00	-2,547.78	36.3%
410.23 · Computer Supplies-Police	950.00	4,000.00	-3,050.00	23.8%
410.25 · Meet,Tow,Misc	20.00	750.00	-730.00	2.7%
410.26 · Data System	0.00	4,000.00	-4,000.00	0.0%
410.27 · Housing and Processing	0.00	1,000.00	-1,000.00	0.0%
410.29 · Operating Equipment	7,577.71	8,000.00	-422.29	94.7%
410.30 · Other Services and Charges	1,221.00	2,000.00	-779.00	61.1%
410.32 · Police Department Communication	2,458.46	5,500.00	-3,041.54	44.7%
410.33 · Transportation Charges-Gas	1,965.23	5,000.00	-3,034.77	39.3%
410.35 · Life Insurance-Police	149.04	1,500.00	-1,350.96	9.9%
410.351 · Police Liability Insurance	0.00	7,500.00	-7,500.00	0.0%
410.354 · Workers Comp	5,034.65	13,116.00	-8,081.35	38.4%
410.36 · Health Insurance-Police	13,273.19	21,477.00	-8,203.81	61.8%
410.37 · Repairs&Maintenance Services	3,229.21	5,000.00	-1,770.79	64.6%
410.38 · Dental / Vision	2,462.83	4,500.00	-2,037.17	54.7%
410.39 · Disability	2,044.33	3,300.00	-1,255.67	61.9%
410.42 · Dues, Subscriptions, Membership	795.00	1,200.00	-405.00	66.3%
410.46 · Training	0.00	5,000.00	-5,000.00	0.0%
410.53 · Tactical Response Team	3,000.00	3,000.00	0.00	100.0%
410.74 · Police Car	0.00	12,000.00	-12,000.00	0.0%
483.06 · Pension	0.00	59,753.00	-59,753.00	0.0%
485.06 · UC	3,640.00	3,640.00	0.00	100.0%
486.06 · SS	9,293.03	29,000.00	-19,706.97	32.0%
<b>Total 410.00 · Public Safety</b>	193,990.40	631,425.00	-437,434.60	30.7%
<b>411.00 · Fire Company</b>				
411.53 · Fire Company Radio Expense	5,297.74	0.00	5,297.74	100.0%
411.14 · Fire Marshall Salary	625.00	1,500.00	-875.00	41.7%
411.354 · Fire Company Workers Comp	5,505.00	18,835.00	-13,330.00	29.2%
411.54 · Fireman's Relief Contribution	0.00	36,000.00	-36,000.00	0.0%
411.55 · Fire Company Millage	59,376.51	71,203.00	-11,826.49	83.4%
486.09 · SS	47.80	115.00	-67.20	41.6%
<b>Total 411.00 · Fire Company</b>	70,852.05	127,653.00	-56,800.95	55.5%
<b>413.00 · Building Inspector</b>				
413.10 · Building/Zoning Salary	23,249.02	55,000.00	-31,750.98	42.3%
413.20 · Zoning Supplies/Seminars	0.00	1,000.00	-1,000.00	0.0%
413.354 · Workers Comp	7.65	0.00	7.65	100.0%
413.530 · DCED State Fee	135.00	500.00	-365.00	27.0%
485.07 · Building I UC	0.00	100.00	-100.00	0.0%
<b>Total 413.00 · Building Inspector</b>	23,391.67	56,600.00	-33,208.33	41.3%
<b>414.00 · Planning and Zoning</b>				
414.12 · Zoning Hearing Wages	0.00	800.00	-800.00	0.0%
414.14 · Court Stenographer	0.00	1,500.00	-1,500.00	0.0%
414.20 · P/Z Supplies	0.00	750.00	-750.00	0.0%
414.30 · Other Services&Charges	4,828.06	15,000.00	-10,171.94	32.2%
414.31 · P/Z Legal	823.50	3,500.00	-2,676.50	23.5%
414.34 · P/Z Advertising	224.86	1,000.00	-775.14	22.5%
414.45 · Planning Assistance	5,145.00	0.00	5,145.00	100.0%
414.46 · P/Z Seminars	90.00	200.00	-110.00	45.0%

## Lower Frederick Township Profit & Loss Budget vs. Actual - General Fund

January 1 through May 28, 2019

	Jan 1 - May 28, 19	Budget	\$ Over Budget	% of Budget
<b>Total 414.00 · Planning and Zoning</b>	11,111.42	22,750.00	-11,638.58	48.8%
<b>415.00 · Emergency Management</b>				
486.15 · Social Security & Medicare	60.57	0.00	60.57	100.0%
415.10 · Emergency Management Salary	791.64	2,000.00	-1,208.36	39.6%
415.20 · EM Supplies	0.00	3,500.00	-3,500.00	0.0%
415.30 · Other Services&Charges	2,580.00	1,000.00	1,580.00	258.0%
<b>Total 415.00 · Emergency Management</b>	3,432.21	6,500.00	-3,067.79	52.8%
<b>420.00 · Health and Human Services</b>				
421.00 · Health Ambulance	44,273.99	52,743.00	-8,469.01	83.9%
421.354 · Workers Comp	338.45	881.00	-542.55	38.4%
422.00 · VNA	0.00	200.00	-200.00	0.0%
427.00 · Trash Services	200.00	600.00	-400.00	33.3%
<b>Total 420.00 · Health and Human Services</b>	44,812.44	54,424.00	-9,611.56	82.3%
<b>430.00 · Public Works</b>				
430.20 · Public Works - Supplies	1,536.33	2,500.00	-963.67	61.5%
430.26 · Small Tools	0.00	1,500.00	-1,500.00	0.0%
430.27 · Technology	160.00	500.00	-340.00	32.0%
430.30 · Uniforms	815.09	4,000.00	-3,184.91	20.4%
430.32 · Truck Phones	1,706.87	3,900.00	-2,193.13	43.8%
430.33 · Transportation-Gas	26.52	700.00	-673.48	3.8%
430.34 · Transportation-Diesel	5,125.40	20,000.00	-14,874.60	25.6%
430.35 · Health Insurance	7,782.53	16,600.00	-8,817.47	46.9%
430.354 · Worker's comp	4,485.82	11,700.00	-7,214.18	38.3%
430.36 · Public Utility	2,080.15	4,750.00	-2,669.85	43.8%
430.37 · Repairs	191.85	1,500.00	-1,308.15	12.8%
430.38 · Other Services	2,098.29	500.00	1,598.29	419.7%
430.70 · Minor and Major Capital Equip	0.00	25,000.00	-25,000.00	0.0%
430.74 · vehicle capital	0.00	40,000.00	-40,000.00	0.0%
<b>Total 430.00 · Public Works</b>	26,008.85	133,150.00	-107,141.15	19.5%
<b>432.00 · Ice &amp; Snow Removal</b>				
432.14 · Snow and Ice Materials				
432.12 · Snow pay	0.00	15,000.00	-15,000.00	0.0%
432.14 · Snow and Ice Materials - Other	14,314.17	35,000.00	-20,685.83	40.9%
<b>Total 432.14 · Snow and Ice Materials</b>	14,314.17	50,000.00	-35,685.83	28.6%
<b>Total 432.00 · Ice &amp; Snow Removal</b>	14,314.17	50,000.00	-35,685.83	28.6%
<b>433.00 · Traffic Control Devices</b>	1,474.10	12,000.00	-10,525.90	12.3%
<b>434.00 · Traffic Lighting - PECO</b>	5,076.43	13,500.00	-8,423.57	37.6%
<b>436.00 · Storm Sewers &amp; Drains</b>	0.00	1,500.00	-1,500.00	0.0%
<b>437.00 · Repairs of Tools &amp; Machinery</b>				
437.20 · Machinery/Equip. Supplies	202.42	5,000.00	-4,797.58	4.0%
437.25 · Truck Repairs	11,444.44	28,000.00	-16,555.56	40.9%
437.26 · Machinery Repairs	1,928.66	20,000.00	-18,071.34	9.6%
<b>Total 437.00 · Repairs of Tools &amp; Machinery</b>	13,575.52	53,000.00	-39,424.48	25.6%
<b>438.00 · Road &amp; Bridge Maintenance</b>				
438.10 · Highway Maintenance Wages	61,081.24	173,100.00	-112,018.76	35.3%
438.11 · Highway Overtime Wages	9,997.13	11,000.00	-1,002.87	90.9%
438.20 · Roads and Bridges-Contractors	48,202.59	84,000.00	-35,797.41	57.4%
438.21 · Roads and Bridges-Blacktop/Ston	15,977.08	54,000.00	-38,022.92	29.6%
438.22 · Line Painting	0.00	15,000.00	-15,000.00	0.0%
438.38 · Highway Rentals	211.72	15,000.00	-14,788.28	1.4%
438.39 · Disability	823.05	2,500.00	-1,676.95	32.9%
438.45 · Road Contracted Services	6,155.60	4,000.00	2,155.60	153.9%
448.00 · SBA	3,450.00	0.00	3,450.00	100.0%
483.08 · Pension	7,087.19	22,000.00	-14,912.81	32.2%
485.08 · UC	2,385.16	2,730.00	-344.84	87.4%
486.08 · SS	6,077.64	15,800.00	-9,722.36	38.5%
<b>Total 438.00 · Road &amp; Bridge Maintenance</b>	161,448.40	399,130.00	-237,681.60	40.5%
<b>450.00 · Culture and Recreation</b>				
451.50 · Contributions to Organizations	0.00	500.00	-500.00	0.0%
<b>Total 450.00 · Culture and Recreation</b>	0.00	500.00	-500.00	0.0%
<b>454.00 · Parks</b>				
454.33 · gas	124.92	400.00	-275.08	31.2%
454.10 · part time summer help	0.00	10,000.00	-10,000.00	0.0%
454.12 · Park Events	801.84	6,000.00	-5,198.16	13.4%
454.20 · Potty Cleaning	1,020.00	4,000.00	-2,980.00	25.5%

## Lower Frederick Township Profit & Loss Budget vs. Actual - General Fund

January 1 through May 28, 2019

	Jan 1 - May 28, 19	Budget	\$ Over Budget	% of Budget
454.21 · Park Repairs	116.63	2,500.00	-2,383.37	4.7%
454.22 · Maint	1,615.56	10,000.00	-8,384.44	16.2%
454.70 · Park Development	4,511.74	15,000.00	-10,488.26	30.1%
454.74 · Purchase of Equipment	3,750.00	17,000.00	-13,250.00	22.1%
485.10 · uc	0.00	910.00	-910.00	0.0%
486.10 · ss	0.00	765.00	-765.00	0.0%
<b>Total 454.00 · Parks</b>	<b>11,940.69</b>	<b>66,575.00</b>	<b>-54,634.31</b>	<b>17.9%</b>
456.00 · Library	0.00	3,000.00	-3,000.00	0.0%
491.00 · Refund of Prior Year Revenue	118.00	0.00	118.00	100.0%
<b>Total 400 · EXPENDITURES</b>	<b>857,926.62</b>	<b>2,149,849.00</b>	<b>-1,291,922.38</b>	<b>39.9%</b>
<b>Total Expense</b>	<b>857,926.62</b>	<b>2,149,849.00</b>	<b>-1,291,922.38</b>	<b>39.9%</b>
<b>Net Income</b>	<b>169,229.57</b>	<b>-383,623.00</b>	<b>552,852.57</b>	<b>-44.1%</b>

**Lower Frederick Township**  
**Balance Sheet - General Fund**  
 As of May 28, 2019

	May 28, 19
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
104 · Victory Bank	
104.01 · Victory Bank General Fund 1540	1,017,536.16
104.02 · Victory Bank Payroll Acct 1559	22,836.46
104.04 · Victory Bank General Capital	94,789.53
104.05 · Victory Bank Hydrant	16,105.95
<b>Total 104 · Victory Bank</b>	<b>1,151,268.10</b>
100 · UNB Bank	
108.02 · Univest Storm Water Account	9,210.27
<b>Total 100 · UNB Bank</b>	<b>9,210.27</b>
101.2 · Univest General	34,556.31
101.4 · Univest Escrow Checking Account	3.05
107 · Developer Escrow Accounts	
107.11 · Cihocki/Prestige Property Part.	4,298.00
107.10 · Village By The Pond	9,356.50
107.09 · Village By The Pond Construct	50,000.00
107.08 · Sacks & Sons Inc	2,749.25
107.07 · Construction B Team Investments	75,592.33
107.06 · D.R. Horton, Inc.	1,431.59
107.05 · Mark T Livezey	1.47
107.01 · Metropolitan Develop Group	2,673.96
107.02 · Scott Dressel	17,386.98
107.04 · Reiter-B Team Investments LLC	1,002.76
<b>Total 107 · Developer Escrow Accounts</b>	<b>164,492.84</b>
109.00 · CD general	
109.13 · Victory CD 11/25/2019 Strmwater	9,813.16
109.06 · CD Victory Bank, mat 12/4/19	247,813.35
109.11 · cd Fulton 88923558, Mat 6/6/19	201,705.28
<b>Total 109.00 · CD general</b>	<b>459,331.79</b>
<b>Total Checking/Savings</b>	<b>1,818,862.36</b>
<b>Accounts Receivable</b>	
120.00 · Accounts Receivable	14,100.56
<b>Total Accounts Receivable</b>	<b>14,100.56</b>
<b>Other Current Assets</b>	
130.00 · Due from Other Funds	
130.06 · Due from Sewer Fund	21,494.20
<b>Total 130.00 · Due from Other Funds</b>	<b>21,494.20</b>
<b>Total Other Current Assets</b>	<b>21,494.20</b>
<b>Total Current Assets</b>	<b>1,854,457.12</b>
<b>TOTAL ASSETS</b>	<b>1,854,457.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
200.00 · Accounts Payable	28,138.18
<b>Total Accounts Payable</b>	<b>28,138.18</b>
<b>Other Current Liabilities</b>	
248 · Developer Escrow Account	164,492.84
230.4 · AFLAC	141.36
210.00 · Payroll Liabilities	

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05/28/19

Accrual Basis

# Lower Frederick Township Balance Sheet - General Fund

As of May 28, 2019

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	May 28, 19
215.00 · Police Retirement Pension	326.18
Total 210.00 · Payroll Liabilities	326.18
230.01 · FSA Payable- Maxey	-63.04
230.02 · FSA Payable- Milligan	-0.40
230.03 · FSA Payable- Twardowski	-0.18
Total Other Current Liabilities	164,896.76
Total Current Liabilities	193,034.94
Total Liabilities	193,034.94
Equity	
278.00 · Opening Bal Equity	1,234,173.34
279.00 · Fund Balance/Retained Earnings	258,019.27
Net Income	169,229.57
Total Equity	1,661,422.18
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,854,457.12</b>

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**Lower Frederick Township Sewer  
Profit & Loss Budget vs. Actual  
January 1 through June 3, 2019**

	Jan 1 - Jun 3, 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>300 · REVENUES</b>				
340.00 · Interest Income	4,698.62	10,000.00	-5,301.38	47.0%
354.04 · Sewer Rent	375,037.82	765,175.00	-390,137.18	49.0%
354.05 · Sewer Connection / Tapping Fees	30,542.58	451,400.00	-420,857.42	6.8%
360.00 · Charges for Services	800.00	1,000.00	-200.00	80.0%
<b>380 · Miscellaneous Revenue</b>				
380.00 · Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
<b>Total 380 · Miscellaneous Revenue</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>	<b>0.0%</b>
<b>Total 300 · REVENUES</b>	<b>411,079.02</b>	<b>1,228,075.00</b>	<b>-816,995.98</b>	<b>33.5%</b>
341.00 · Interest Earnings	74.53	0.00	74.53	100.0%
<b>354.00 · State Capital &amp; Operating Grant</b>				
354.12 · Manhole Rehab Grant	0.00	61,948.00	-61,948.00	0.0%
<b>Total 354.00 · State Capital &amp; Operating Grant</b>	<b>0.00</b>	<b>61,948.00</b>	<b>-61,948.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>411,153.55</b>	<b>1,290,023.00</b>	<b>-878,869.45</b>	<b>31.9%</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>429.00 · Sewer</b>				
<b>429.08 · Engineering</b>				
429.08a · Sanitary Line Expansion	2,615.25	2,000.00	615.25	130.8%
429.08 · Engineering - Other	10,640.46	40,000.00	-29,359.54	26.6%
<b>Total 429.08 · Engineering</b>	<b>13,255.71</b>	<b>42,000.00</b>	<b>-28,744.29</b>	<b>31.6%</b>
429.11 · Clerk	7,344.00	32,136.00	-24,792.00	22.9%
429.12 · Contracted Services	5,826.00	15,600.00	-9,774.00	37.3%
429.13 · Sewer Plant Operator	7,604.30	62,000.00	-54,395.70	12.3%
429.140 · Testing, Non-Contracted Svcs	0.00	12,000.00	-12,000.00	0.0%
429.150 · Sewer Plant - Overtime	2,779.70	6,600.00	-3,820.30	42.1%
429.170 · Medical Insurance	9,141.91	30,600.00	-21,458.09	29.9%
429.20 · Supplies, Lab and Office	992.44	11,500.00	-10,507.56	8.6%
429.21 · Chemicals	14,825.11	23,000.00	-8,174.89	64.5%
429.26 · Small Tools	72.79	500.00	-427.21	14.6%
429.300 · Fuels, Gas & Diesel	0.00	500.00	-500.00	0.0%
429.31 · Legal	4,582.25	10,000.00	-5,417.75	45.8%
429.312 · Professional Fees - Sound Study	0.00	25,000.00	-25,000.00	0.0%
429.313 · Manhole Repairs & Maintenance	0.00	61,948.00	-61,948.00	0.0%
429.32 · Phones	486.78	1,250.00	-763.22	38.9%
429.34 · Advertising	47.06	700.00	-652.94	6.7%
429.35 · Insurance and Bonding	0.00	7,500.00	-7,500.00	0.0%
429.36 · Utilities	21,273.79	25,000.00	-3,726.21	85.1%
429.37 · Repairs and Maintenance	17,549.98	78,000.00	-60,450.02	22.5%
429.38 · Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
429.39 · Disability Insurance	641.70	1,600.00	-958.30	40.1%
429.40 · Information Technology	0.00	3,000.00	-3,000.00	0.0%
429.41 · Permits	0.00	500.00	-500.00	0.0%
429.45 · Sludge Hauling	35,259.65	90,000.00	-54,740.35	39.2%
429.46 · Training & Licensing	0.00	1,500.00	-1,500.00	0.0%
429.661 · Sewer Capital Imprv., Engineer	59,116.22	75,000.00	-15,883.78	78.8%
429.90 · Bank Charge	15.00	100.00	-85.00	15.0%
<b>Total 429.00 · Sewer</b>	<b>200,814.39</b>	<b>618,534.00</b>	<b>-417,719.61</b>	<b>32.5%</b>
<b>471.00 · Debt Principle</b>				
471.30 · Debt Principal	147,000.00	287,000.00	-140,000.00	51.2%
<b>Total 471.00 · Debt Principle</b>	<b>147,000.00</b>	<b>287,000.00</b>	<b>-140,000.00</b>	<b>51.2%</b>



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06/03/19

Cash Basis

**Lower Frederick Township Sewer  
Profit & Loss Budget vs. Actual  
January 1 through June 3, 2019**

	<u>Jan 1 - Jun 3, 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
472.00 · Debt Interest				
472.30 · Interest	139,381.24	288,000.00	-148,618.76	48.4%
Total 472.00 · Debt Interest	139,381.24	288,000.00	-148,618.76	48.4%
Total 400 · EXPENDITURES	487,195.63	1,193,534.00	-706,338.37	40.8%
480 · Misc Expenditures/Expenses				
483.01 · Sewer Pension	1,646.92	7,440.00	-5,793.08	22.1%
485.01 · Sewer unemployment	910.00	1,400.00	-490.00	65.0%
486.01 · Sewer S S	1,356.20	7,201.00	-5,844.80	18.8%
Total 480 · Misc Expenditures/Expenses	3,913.12	16,041.00	-12,127.88	24.4%
Total Expense	491,108.75	1,209,575.00	-718,466.25	40.6%
Net Ordinary Income	-79,955.20	80,448.00	-160,403.20	-99.4%
Net Income	<u>-79,955.20</u>	<u>80,448.00</u>	<u>-160,403.20</u>	<u>-99.4%</u>

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06/03/19

Cash Basis

Lower Frederick Township Sewer

**CASH BALANCES**

As of June 4, 2019

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	<u>Jun 4, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Victory Bank - Sewer Account	106,378.25
100.06 · UNB On Site Escrow	3,273.42
104.01 · Victory Sewer CD Mat 12/11/19	251,805.50
109.06 · Victory CD 11/25/19 On Site Swr	38,627.12
<b>Total Checking/Savings</b>	<u>400,084.29</u>
<b>Total Current Assets</b>	<u>400,084.29</u>
<b>TOTAL ASSETS</b>	<u><u>400,084.29</u></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00

Lower Frederick Township  
**Balance Sheet - Sewer Capital**  
As of May 28, 2019

	<u>May 28, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.01 · Fulton Bank- Project Account	100.00
104.01 · Victory Bank Sewer Capital 5784	2,572,055.81
<b>Total Checking/Savings</b>	<u>2,572,155.81</u>
<b>Total Current Assets</b>	2,572,155.81
<b>Fixed Assets</b>	
161.00 · Constr in Progress-S. T. Plant	7,673,225.42
161.01 · Const in Progress- Collection	11,099.82
165.00 · Accumulated Depreciation	<u>-110,465.79</u>
<b>Total Fixed Assets</b>	<u>7,573,859.45</u>
<b>TOTAL ASSETS</b>	<u><u>10,146,015.26</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
279.00 · Fund Balance/Retained Earnings	10,136,149.81
Net Income	<u>9,865.45</u>
<b>Total Equity</b>	<u>10,146,015.26</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>10,146,015.26</u></u>

Lower Frederick Township  
Profit & Loss - Sewer Capital  
January 1 through May 28, 2019

	Jan 1 - May 28, 19
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
300 · REVENUES	
340.00 · Interest Income	3,522.45
<b>Total 300 · REVENUES</b>	3,522.45
393.00 · Proceeds of General L/T Debt	50,000.00
<b>Total Income</b>	53,522.45
<b>Expense</b>	
400 · EXPENDITURES	
400.00 · General Government	
404.00 · Legal Fees	
404.31 · Solicitor/Legal Fees	36,000.00
<b>Total 404.00 · Legal Fees</b>	36,000.00
<b>Total 400.00 · General Government</b>	36,000.00
472.00 · Loan on Building-Interest	7,657.00
490.00 · Transfers	0.00
<b>Total 400 · EXPENDITURES</b>	43,657.00
<b>Total Expense</b>	43,657.00
<b>Net Ordinary Income</b>	9,865.45
<b>Net Income</b>	<u>9,865.45</u>

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05/28/19  
Cash Basis

Lower Frederick Township Liquid Fuel  
**Balance Sheet**  
As of May 28, 2019

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	<u>May 28, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
104.01 · Victory Bank Liquid Fuels 5735	<u>203,806.45</u>
Total Checking/Savings	<u>203,806.45</u>
Total Current Assets	<u>203,806.45</u>
<b>TOTAL ASSETS</b>	<u><u>203,806.45</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
279.00 · Fund Balance/Retained Earnings	21,083.59
Net Income	<u>182,722.86</u>
Total Equity	<u>203,806.45</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>203,806.45</u></u>

## Lower Frederick Township Liquid Fuel Profit & Loss Budget vs. Actual

January 1 through May 28, 2019

	Jan 1 - May 28, 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>300 · REVENUES</b>				
340.00 · Interest Income	410.85	300.00	110.85	137.0%
350.00 · Intergovernmental Revenue				
355.05 · Motor Vehicles Fuel Tax	182,312.01	179,067.52	3,244.49	101.8%
<b>Total 350.00 · Intergovernmental Revenue</b>	<u>182,312.01</u>	<u>179,067.52</u>	<u>3,244.49</u>	<u>101.8%</u>
<b>Total 300 · REVENUES</b>	<u>182,722.86</u>	<u>179,367.52</u>	<u>3,355.34</u>	<u>101.9%</u>
<b>Total Income</b>	182,722.86	179,367.52	3,355.34	101.9%
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
438.00 · Road & Bridge Maintenance				
438.45 · Road Contracted Services	0.00	175,000.00	-175,000.00	0.0%
<b>Total 438.00 · Road &amp; Bridge Maintenance</b>	<u>0.00</u>	<u>175,000.00</u>	<u>-175,000.00</u>	<u>0.0%</u>
<b>Total 400 · EXPENDITURES</b>	<u>0.00</u>	<u>175,000.00</u>	<u>-175,000.00</u>	<u>0.0%</u>
<b>Total Expense</b>	0.00	175,000.00	-175,000.00	0.0%
<b>Net Income</b>	<u>182,722.86</u>	<u>4,367.52</u>	<u>178,355.34</u>	<u>4,183.7%</u>